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From:

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To:

Cc:

Subject: RE: withholding tax questions

Under section 6224(a) a limited partner has the right to participate in any administrative proceeding relating to partnership items. So they should be notified and have the right to participate even though they cannot bind the partnership to its withholding tax liability. As mentioned previously, only a general partner can bind the partnership entity to an agreement to its withholding tax liability.